

Fund Numbers - Function/Program Codes - Object Codes

Fund Numbers:

- 100 General M & O
(Note: Include state appropriation enhancements)
Idaho Reading Initiative
Limited English Proficiency (State LEP)
Gifted and Talented (Teacher Training)
- 220 Federal Forest Reserve
- 230-239 Local Special Projects
- 240 School Building Maintenance (Student-Occupied)**
- 241 Driver Education - State
- 243 Professional Technical - State
- 245 Technology - State
- 246 Substance Abuse - State
- 240-249 State Special Projects (except 240, 241, 243, 245, 246)
- 251 Title I-A, ESEA - Improving Basic Programs
Title I Basic
School Improvement
- 252 Title I-B, ESEA - Student Reading Skills Improvement
Reading First
Early Reading First
Even Start
Improving Literacy Through School Libraries
- 253 Title I-C, ESEA - Education of Migratory Children
- 255 Title I-D, ESEA - Neglected & Delinquent Children
- 256 Title I-F, ESEA - Comprehensive School Reform (CSR)
- 257 Title VI-B, IDEA - School-Age
- 258 Title VI-B, IDEA - Pre-School
- 261 Title V-A, ESEA - Innovative Programs
- 262 Title VI-B, ESEA - Rural Education Achievement Programs
Small, Rural School Achievement Program
Rural and Low-Income School Programs
- 263 Perkins III - Professional Technical Act
- 267 Title VII-A Indian Education
- 269 Johnson O'Malley
- 270 Title III, ESEA - Language Instruction for LEP & Immigrant
Do not include State LEP funds (see General M & O)
- 271 Title II-A, ESEA - Improving Teacher Quality
- 273 Title IV-A, ESEA - Safe & Drug-Free Schools/Communities
Safe & Drug-Free Schools
21st Century Community Learning Centers
- 282 Title II-D, ESEA - Technology
- 271-289 Federal Special Projects (unless used above)
- 290 Child Nutrition
- 300 * Debt Service Fund
- 310 Bond Redemption & Interest
- 400 * Capital Project Funds
- 410 Capital Construction Projects
- 420 Plant Facilities
- 424 Plant Facilities - Bus Depreciation
- 425 Plant Facilities - Lottery
- 427 Plant Facilities - Lease Excess
- 430 Plant Facilities - School Building Maintenance (Student-**
- 490 Insurance Adjustment Fund
- 500 * Enterprise Funds
- 510 Enterprise Fund
- 600 * Internal Service Funds
- 610 Internal Service
- 700 * Fiduciary Funds
- 710-719 Expendable Trust Fund

Function/Program Codes:

- 512 Elementary School Program
- 515 Secondary School Program
- 517 Alternative School Program
- 519 Vocational-Technical Program
- 521 Exceptional Child Program
- 522 Preschool Exceptional Program
- 524 Gifted & Talented Program
- 531 Interscholastic Program
- 532 School Activity Program
- 541 Summer School Program
- 542 Adult School Program
- 546 Detention Center Program
- 611 Attendance - Guidance - Health Program
- 616 Special Services Program
- 621 Instruction Improvement Program
- 622 Educational Media Program
- 623 Instruction-Related Technology Program
- 631 Board of Education Program
- 632 District Administration Program
- 641 School Administration Program
- 651 Business Operation Program
- 655 Central Service Program
- 656 Administrative Technology Service
- 661 Buildings - Care Program (Custodial)
- 663 Maintenance - Non-Student Occupied**
- 664 Maintenance - Student-Occupied Buildings**
- 665 Maintenance - Grounds
- 667 Security Program
- 681 Pupil-To-School Transportation. Program
- 682 Pupil-Activity Transportation Program
- 683 General Transportation Program
- 691 Other Support Services Program
- 710 Child Nutrition Program
- 720 Community Services Program
- 730 Enterprise Operations Program
- 810 Capital Assets - Student-Occupied (Qualifying Expd)**
- 811 Capital Assets - Non-Student Occupied (& Student-Occupied Bldg Non-Qualifying Expenditures)**
- 911 Debt Services Program - Principal
- 912 Debt Services Program - Interest
- 913 Debt Services Program - Refunded Debt
- 920 Fund Transfers - Out

Object Codes

- 100 Salaries
- 200 Benefits
- 300 Purchased Services
- 400 Supplies/Materials
- 500 Capital Objects
- 600 Debt Retirement
- 700 Insurance - Judgment
- 800 Transfers

Fund Numbers (continued):

- 720-729 Non-Expendable Trust
- 750 * School Activity Fund (Agency Fund)
- 810 * General Fixed Assets
- 910 * General Long Term Debt

* Balance Sheet Accounts